

SENATE No. 1333

The Commonwealth of Massachusetts

PRESENTED BY:

Karen E. Spilka

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act establishing an income tax deduction for individuals who donate a human organ.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Karen E. Spilka	Second Middlesex and Norfolk
Tom Sannicandro	7th Middlesex
Pam Richardson	6th Middlesex
John A. Hart, Jr.	First Suffolk
Katherine Clark	32nd Middlesex
Susan C. Tucker	Second Essex and Middlesex
Bruce E. Tarr	First Essex and Middlesex
Benjamin Swan	11th Hampden
Christine E. Canavan	10th Plymouth
Mark C. Montigny	Second Bristol and Plymouth

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01800 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT ESTABLISHING AN INCOME TAX DEDUCTION FOR INDIVIDUALS WHO DONATE A HUMAN ORGAN.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority
of the same, as follows:*

1 SECTION 1. Paragraph (a) of Part B of section 3 of Chapter 62 of the General Laws, as
2 most recently amended by section 49 of Chapter 139 of the Acts of 2006, is hereby further amended
3 by adding the following subparagraph:-
4 (16) In the case of an individual who donates an organ to another human being for human organ
5 transplantation, the individual may claim an amount equal to the following expenses that are incurred
6 by the claimant and related to the claimant's organ donation: (i) travel expenses; (ii) lodging
7 expenses; and (iii) lost wages in and not to exceed \$10,000. For the purposes of this subparagraph,
8 "human organ" shall mean all or part of human bone marrow, liver, pancreas, kidney, intestine or
9 lung. The deduction provided for in this subparagraph shall not be claimed by a part-year resident or
10 a nonresident.

11 SECTION 2. A deduction shall be allowed under subparagraph (16) of paragraph (a) of
12 Part B of section 3 of Chapter 62 of the General Laws for taxable years beginning on or after January
13 1, 2010.